

Return of Organization Exempt from Income Tax

OMB No 1545-0047

2002

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)Open to Public
Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning , 2002, and ending

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type
See
specific
instruc-
tionsPolice Protective Fund
2020 Pennsylvania Ave NW #949
Washington DC, 20006

D Employer Identification Number

74-2864446

E Telephone number

(877) 298-5671

F Accounting method

☐ Cash ☒ Accrual☐ Other (specify) ▶Section 501(c)(3) organizations and 4947(a)(1) nonexempt
charitable trusts must attach a completed Schedule A
(Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If Yes enter number of affiliates ▶

H (c) Are all affiliates included? ☐ Yes ☐ No

(If No attach a list See instructions)

H (d) Is this a separate return filed by an
organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4 digit GEN ▶

M Check ☒ if the organization is not required
to attach Schedule B (Form 990, 990-EZ, or 990-PF)G Web site ▶ <http://policeprotectivefund.org/>J Organization type
(check only one)☒ 501(c) 3 (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than
\$25,000. The organization need not file a return with the IRS, but if the organization
received a Form 990 Package in the mail, it should file a return without financial data.
Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 4, 224, 281

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

1 Contributions, gifts, grants, and similar amounts received

a Direct public support

1 a 4, 221, 306

b Indirect public support

1 b

c Government contributions (grants)

1 c

d Total (add lines 1a through 1c) (cash \$ 4, 221, 306 noncash \$)

1 d 4, 221, 306

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 1, 580

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 1, 395

5 Dividends and interest from securities

5

6a Gross rents

6 a

b Less rental expenses

6 b

c Net rental income or (loss) (subtract line 6b from line 6a)

6 c

7 Other investment income (describe)

7

8a Gross amount from sales of assets other than inventory (A) Securities (B) Other

8 a

b Less cost or other basis and sales expenses

8 b

c Gain or (loss) (attach schedule)

8 c

d Net gain or (loss) (combine line 8c, columns (A) and (B))

8 d

9 Special events and activities (attach schedule)

a Gross revenue (not including \$ of contributions reported on line 1a)

9 a

b Less direct expenses other than fundraising expenses

9 b

c Net income or (loss) from special events (subtract line 9b from line 9a)

9 c

10a Gross sales of inventory, less returns and allowances

10 a

b Less cost of goods sold

10 b

c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

10 c

11 Other revenue (from Part VII, line 103)

11

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

12 4, 224, 281

13 Program services (from line 44, column (B))

13 333, 284

14 Management and general (from line 44, column (C))

14 87, 693

15 Fundraising (from line 44, column (D))

15 3, 713, 773

16 Payments to affiliates (attach schedule)

16

17 Total expenses (add lines 16 and 44 column (A))

17 4, 134, 750

18 Excess or (deficit) for the year (subtract line 17 from line 12)

18 89, 531

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 217, 908

20 Other changes in net assets or fund balances (attach explanation)

See Statement 1

20 -10, 961

21 Net assets or fund balances at end of year (combine lines 18, 19 and 20)

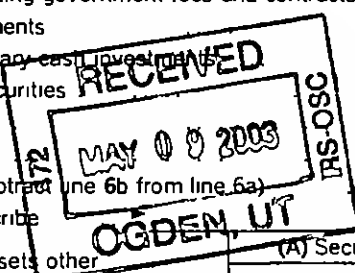
21 296, 478

SCANNED MAY 21 '03

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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)	22				
23	Specific assistance to individuals (att sch)	23				
24	Benefits paid to or for members (att sch) St 2	24	48,030	48,030		
25	Compensation of officers, directors, etc.	25	152,833	114,800	38,033	
26	Other salaries and wages	26	35,801		35,801	
27	Pension plan contributions	27				
28	Other employee benefits	28	9,909	6,936	2,973	
29	Payroll taxes	29	15,684	8,782	2,910	
30	Professional fundraising fees	30	3,648,942		3,648,942	
31	Accounting fees	31	3,621	2,535	1,086	
32	Legal fees	32	1,681	1,177	504	
33	Supplies	33	9,401	6,513	2,643	
34	Telephone	34	7,097	3,240	1,388	
35	Postage and shipping	35	22,978	20,799	1,061	
36	Occupancy	36	19,562	6,580	2,820	
37	Equipment rental and maintenance	37				
38	Printing and publications	38	27,204	24,964		
39	Travel	39	16,616	11,927	4,689	
40	Conferences, conventions, and meetings	40				
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	5,687	3,981	1,706	
43	Other expenses not covered above (itemize)					
a	Bank fees	43a	1,210	183	1,027	
b	Contract labor	43b	97,812	66,810	27,002	
c	Miscellaneous	43c	6,171	1,516	878	
d	Website	43d	4,511	4,511		
e		43e				
44	Total functional expenses (add lines 22-43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	4,134,750	333,284	87,693	3,713,773

Joint Costs Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? ☒ See Statement 3

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and
(4) organizations and
4947(a)(1) trusts but
optional for others.)

a	See Statement 4			
	(Grants and allocations \$ _____)			333,284
b				
	(Grants and allocations \$ _____)			
c				
	(Grants and allocations \$ _____)			
d				
	(Grants and allocations \$ _____)			
e	Other program services			
	(Grants and allocations \$ _____)			
f	Total of Program Service Expenses (should equal line 44, column (B), program services)			333,284

Part IV Balance Sheets (See Instructions)

Note		Where required, attached schedules and amounts within the description column should be for end of-year amounts only		(A) Beginning of year		(B) End of year	
ASSETS	45	Cash — non interest bearing		111,553.	45	40,783	
	46	Savings and temporary cash investments		1,891	46	148,276	
	47 a	Accounts receivable	47 a				
	b	Less allowance for doubtful accounts	47 b		47 c		
	48 a	Pledges receivable	48 a				
	b	Less allowance for doubtful accounts	48 b		48 c		
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50		
	51 a	Other notes & loans receivable (attach sch)	51 a	14,782			
	b	Less allowance for doubtful accounts	51 b		10,551	51 c	14,782
	52	Inventories for sale or use			52		
	53	Prepaid expenses and deferred charges			53		
	54	Investments — securities (attach schedule)			85,515	54	74,554.
	55 a	Investments — land, buildings, & equipment basis	55 a				
	b	Less accumulated depreciation (attach schedule)	55 b			55 c	
56	Investments — other (attach schedule)				56		
57 a	Land, buildings, and equipment basis	57 a	39,429.				
b	Less accumulated depreciation (attach schedule) Statement 5	57 b	6,392	11,224	57 c	33,037	
58	Other assets (describe ▶)			1	58		
59	Total assets (add lines 45 through 58) (must equal line 74)			220,735	59	311,432	
LIABILITIES	60	Accounts payable and accrued expenses		2,827	60	14,954	
	61	Grants payable			61		
	62	Deferred revenue			62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64 a	Tax-exempt bond liabilities (attach schedule)			64 a		
	b	Mortgages and other notes payable (attach schedule)			64 b		
	65	Other liabilities (describe ▶)			65		
	66	Total liabilities (add lines 60 through 65)			2,827	66	14,954
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
	67	Unrestricted		217,908	67	296,478.	
	68	Temporarily restricted			68		
	69	Permanently restricted			69		
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74						
	70	Capital stock, trust principal, or current funds			70		
	71	Paid in or capital surplus, or land building, and equipment fund			71		
	72	Retained earnings, endowment accumulated income, or other funds			72		
	73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		217,908	73	296,478	
	74	Total liabilities and net assets/fund balances (add lines 66 and 73)		220,735.	74	311,432	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)

a	Total revenue, gains, and other support per audited financial statements	a	4,213,320
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	See Stmt 6 \$ -10,961		
	Add amounts on lines (1) through (4)	b	-10,961
c	Line a minus line b	c	4,224,281
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	4,224,281

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	4,134,750
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	4,134,750
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	4,134,750

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
Walter Dierks 2020 Pennsylvania Ave NW, #9 Washington, DC 20006	Director Volunteer	0	0	0
David Dierks 2020 Pennsylvania Ave NW, #9 Washington, DC 20006	Director & CFO 20+	58,917.	0.	0.
Phil LeConte 2020 Pennsylvania Ave NW, #9 Washington, DC 20006	Dir & Exec Off 20+	58,917	0	0.
June Mellon 2020 Pennsylvania Ave NW, #9 Washington, DC 20006	Admin Officer 20	35,000.	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

See Statement 7

☒ Yes

☐ No

If 'Yes,' attach schedule - see instructions

Part VI Other Information (See instructions)

Yes No

76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	77		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	78b	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X	
b	If 'Yes,' enter the name of the organization <u>See Statement 8</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0	
b	Did the organization file Form 1120-POL for this year?	81b	N/A	
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	N/A	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes,' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>			
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.	
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0.	
90a	List the states with which a copy of this return is filed <u>See Statement 9</u>			
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	3	
91	The books are in care of <u>David Dierks</u> Telephone number <u>512/476-1042</u> Located at <u>1114 West 7th Street, Ste 3, Austin, TX</u> ZIP + 4 <u>78703</u>			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year	92	N/A	

Part VII Analysis of Income-Producing Activities (See instructions.)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a On-line Police Academ					1,580
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	1,395	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				1,395	1,580
105 Total (add line 104, columns (B), (D), and (E))					2,975

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
1	See Statement 10
2	
3	
4	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of-year assets
N/A	0			
	0			
	0			
	0			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note If 'Yes' to either Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Date

107 MAY 03

DEF FINANCIAL OFFICER

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Organization Exempt Under
Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions)

▶ **MUST** be completed by the above organizations and attached to their Form 990 or 990-EZ.

OMB No 1545-0047

2002

Name of the organization

Police Protective Fund

Employer identification number

74-2864446**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions. List each one. If there are none, enter 'None'.)

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter 'None'.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
United Funding Organization		
4416 Grand Blvd, New Port Richey, FL 34652	Fundraising	1,588,491
All-Pro Telemarketing		
277 Fairfield Rd, # 308, Fairfield, NJ 07004	Fundraising	679,101
Public Awareness, Inc		
4343 Royal Lane #120, Irving, TX 75063	Fundraising	377,061
Statewide Calling		
PO Box 312559, New Braunfels, TX 78131	Fundraising	374,491
United Calling		
1840 Main Street, Dunedin, FL 34698	Fundraising	339,557.
Total number of others receiving over \$50,000 for professional services	290,241	

Part III Statements About Activities (See instructions)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ N/A

(Must equal amounts on line 38, Part VI A, or line 1 of Part VI-B)

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI B AND attach a statement giving a detailed description of the lobbying activities

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)

- 4 Do you have a section 403(b) annuity plan for your employees?

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV A)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV A)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV A)
- 12 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	2,880,162	1,787,722	1,362,961	516,117	6,546,962
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	20	993	1,018	123	2,154
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. See Stmt. 11.	433	645			1,078
23 Total of lines 15 through 22	2,880,615	1,789,360	1,363,979	516,240	6,550,194
24 Line 23 minus line 17	2,880,615	1,789,360	1,363,979	516,240	6,550,194
25 Enter 1% of line 23	28,806	17,894	13,640	5,162	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a 131,004
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 6,550,194
d Add: Amounts from column (e) for lines 18 2,154 19 22 1,078 26b					26d 3,232
e Public support (line 26c minus line 26d total)					26e 6,546,962
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 99.95 %
27 Organizations described on line 12: N/A					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2001) (2000) (1999) (1998)					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2001) (2000) (1999) (1998)					
c Add: Amounts from column (e) for lines 15 16 17 20 21					27c
d Add: Line 27a total and line 27b total					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e).					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V. Private School Questionnaire (See instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?			
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?			
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement)			

32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement)			

33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement)			

34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered 'Yes' to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check ☐ a if the organization belongs to an affiliated group Check ☐ b if you checked 'a' and 'limited control' provisions apply**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table —		
	If the amount on line 40 is —		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is —		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44, you must file Form 4720			

4-Year Averaging Period Under Section 501(h)(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots non-taxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

Yes	No	Amount

a Volunteers

b Paid staff or management (Include compensation in expenses reported on lines c through h)

c Media advertisements

d Mailings to members, legislators, or the public

e Publications, or published or broadcast statements

f Grants to other organizations for lobbying purposes

g Direct contact with legislators, their staffs, government officials, or a legislative body

h Rallies, demonstrations, seminars conventions, speeches, lectures, or any other means

i Total lobbying expenditures (add lines c through h)

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

BAA

Schedule A (Form 990 or 990-EZ) 2002

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

S1 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d. If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
Sl a (i)		X
a (ii)		X
b (i)		X
b (ii)		X
b (iii)		X
b (iv)		X
b (v)		X
b (vi)		X
c	X	

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to one or more tax exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

► ☒ Yes ☐ No

b If 'Yes,' complete the following schedule

[illegible]

2002

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Client 50058956

Police Protective Fund

74-2864446

4/24/03

11 21AM

Statement 1
Form 990, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Unrealized loss on investments	\$	-10,961
Total	\$	<u>-10,961</u>

Statement 2
Form 990, Part II, Line 24
Benefits Paid To or For Members

Death, Sickness, Hospitalization or Disability	\$	48,030
Total	\$	<u>48,030</u>

Statement 3
Form 990, Part III
Organization's Primary Exempt Purpose

Promote effective and safe law enforcement

Statement 4
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
Providing assistance to members of law enforcement, by providing death-benefit insurance, as well as promoting effective law enforcement and increasing officer safety awareness through education.		
In addition, fundraisers provide Public Awareness in addition to fundraising.		333,284
	<u>\$ 0</u>	<u>\$ 333,284</u>

Statement 5
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Category	Basis	Accum Deprec.	Book Value
Automobiles / Transportation Equipment	\$ 35,292	\$ 4,438	\$ 30,854
Machinery and Equipment	4,137	1,954	2,183
Total	<u>\$ 39,429</u>	<u>\$ 6,392</u>	<u>\$ 33,037</u>

Client 50056956

Police Protective Fund

74-2864446

4/24/03

11 21AM

Statement 6
Form 990, Part IV-A, Line b(4)
Other Amounts

Unrealized loss on investments

Total \$ -10,961
\$ -10,961.

Statement 7
Form 990, Part V, Line 75
List of Officers, Directors, Trustees, and Key Employees

Name and Related Organization	Compensation	Contribution to EBP & DC	Expense Account\ Other
<u>David Dierks</u>			
Junior Police Academy 74-2713854	\$ 46,000	\$ 0	\$ 0
American Assn of Police Officers 74-2586522	38,417	0	0
<u>Phil LeConte</u>			
Junior Police Academy 74-2713854	46,000	0	0.
American Assn of Police Officers 74-2586522	38,417	0	0
Total	\$ 168,834	\$ 0	\$ 0

Statement 8
Form 990, Part VI, Line 80b
Related Organizations

Name of Organization	Exempt	Nonexempt
American Association of Police Officers	X	
Junior Police Academy	X	

Statement 9
Form 990, Part VI, Line 90a
List of States which this Return is Filed

AZ, AL, CT, IL, IN, KS, MD, MA, MS, NH, NJ, NM, NY, NC, RI, VA, OH

Statement 10
Form 990, Part VIII
Relationship of Activities to the Accomplishment of Exempt Purposes

Line #	Explanation of Activities
93a	The On-Line Police Academy provides America's law enforcement professionals with authoritative distance learning opportunities that feature courses written by recognized experts in their field. Each of the distinguished instructors either conducts courses in resident universities, professional training facilities, state certified police academies, or is a department training officer.

2002

Federal Statements

Page 3

Client 50056956

Police Protective Fund

74-2864446

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Statement 11
Schedule A, Part IV-A, Line 22
Other Income

Description	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
Other Revenue	\$ 433	\$ 645.	\$ 0	\$ 0	\$ 1,078
Total	<u>\$ 433.</u>	<u>\$ 645</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,078</u>